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Northern Holdings, LLC
7

8 **UNITED STATES BANKRUPTCY COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10 **SANTA ANA DIVISION**

11 In re:

12
13 NORTHERN HOLDING, LLC,

14 Debtor.

Case No. 8:20-bk-13014-MW

Chapter 11

**STATUS REPORT; DECLARATIONS
OF LEROY CODDING AND JEFF
AZUSE IN SUPPORT THEREOF**

Date: June 14, 2021

Time: 9:00 a.m.

Place: Courtroom 6C

411 W. Fourth Street

Santa Ana, CA 92701

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19 **TO THE HONORABLE MARK S. WALLACE, UNITED STATES**
20 **BANKRUPTCY JUDGE; THE UNITED STATES TRUSTEE AND HIS COUNSEL**
21 **OF RECORD; AND ALL CREDITORS AND PARTIES IN INTEREST:**

22 Northern Holdings, LLC, the “Debtor” and “Debtor-in-Possession” (“DIP”) in the
23 above referenced Chapter 11 case, hereby submits its Status Report, as follows:

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1. **PROGRESS RE SALE OF DEBTOR'S REAL PROPERTIES**

The Debtor's *Application to Employ* [Docket No. 57] Hilco Real Estate, LLC ("Hilco") as real estate consultant and broker for the estate was approved on March 24, 2021 [Docket No. 95].

Since that time, the Debtor - through its sole and managing member, Leroy Coddington - and Hilco have engaged in widespread marketing of the Debtor's real properties located at 2380 Live Oak Road, Paso Robles, CA 93446, 1172 San Marcos Road, Paso Robles, CA 93446 and APN 027-145-022 (the "Texas Road Property"). *As part of its marketing efforts, Hilco established a bid submission deadline of June 10, 2021.*

Attached hereto as **Exhibit "A"** is a comprehensive marketing status update prepared by Hilco. As set forth therein, the extensive marketing campaign has worked extremely well: Mr. Coddington and Hilco have communicated directly with 117 interested parties which resulted in nine groups of prospective buyers touring the properties and facilities. Hilco continues to communicate with all interested parties to focus efforts on securing favorable bids by the June 10, 2021 deadline. **This Status Report will be supplemented on June 11, 2021 with detail on all bids received and next steps in that respect.**

The continued hearings on the U.S. Trustee's ("UST") *Motion to Dismiss or Convert* [Docket No. 60] and senior lienholder Farm Credit's *Motion for Relief from the Automatic Stay* [Docket No. 11] are set for the same date and time as the Status Conference this Report relates to. The Debtor is acutely aware of the Court's comments regarding dismissal or conversion during the last set of hearings and is confident that it will be able to update the Court via a supplement to this Report that a favorable offer has been accepted and that the Debtor's financial reorganization is imminent.

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2. **U.S. TRUSTEE COMPLIANCE**

The Debtor is admittedly behind with filing its Monthly Operating Reports (“MORs”). Mr. Coddington has been focusing all efforts on selling the Debtor’s real properties – meeting with and otherwise corresponding with prospective buyers and interested parties has taken priority – and as a result, the preparation of the MORs has been impacted and timely submission delayed. Mr. Coddington has been spending so much time in Paso Robles that he secured a temporary residence there (at a unit and from a landlord entirely unrelated to the Debtor) at his own expense in order to be immediately present and available to any interested purchaser.

Mr. Coddington is working with the Debtor’s MOR preparer and is hopeful that the delinquent reports will be filed by the time of the Status Conference.

Dated: June 7, 2021

RESNIK HAYES MORADI LLP

By: /s/ Roksana D. Moradi-Brovia

Roksana D. Moradi-Brovia
W. Sloan Youkstetter
Attorneys for Debtor
Northern Holdings, LLC

DECLARATION OF LEROY CODDING

I, Leroy Coddington, declare as follows:

1. I have personal knowledge of the facts set forth herein, and if called as a witness, I could and would testify competently with respect thereto. Where facts are alleged upon information and belief, I believe them to be true.

2. I am the sole and managing member and the custodian of records of Northern Holdings, LLC, the “Debtor” and “Debtor-in-Possession” (“DIP”) in this Chapter 11 case. I am authorized to make decisions for the Debtor.

3. The Debtor’s *Application to Employ* [Docket No. 57] Hilco Real Estate, LLC (“Hilco”) as real estate consultant and broker for the estate was approved on March 24, 2021 [Docket No. 95].

4. Since that time, I have worked tirelessly with Hilco to market for sale the Debtor’s real properties located at 2380 Live Oak Road, Paso Robles, CA 93446, 1172 San Marcos Road, Paso Robles, CA 93446 and APN 027-145-022 (the “Texas Road Property”).

5. I have toured the Debtor’s properties and facilities with nine groups of prospective buyers. I have quickly provided information and been in touch with all interested parties in an effort to secure a buyer.

6. I have been spending so much time in Paso Robles that I secured a temporary residence there (at a unit and from a landlord entirely unrelated to the Debtor) at my own expense in order to be immediately present and available to any interested purchaser.

7. As part of its marketing efforts, Hilco established a bid submission deadline of June 10, 2021. This Status Report will be supplemented on June 11, 2021 with detail on all bids received and next steps in that respect.

8. The continued hearings on the U.S. Trustee’s (“UST”) *Motion to Dismiss or Convert* [Docket No. 60] and senior lienholder Farm Credit’s *Motion for Relief from the*

1 *Automatic Stay* [Docket No. 11] are set for the same date and time as the Status
2 Conference this Report relates to. I am acutely aware of the Court's comments regarding
3 dismissal or conversion during the last set of hearings.

4 9. I am steadfast in my efforts to quickly secure a buyer for the Debtor's
5 properties and I am confident that Hilco's efforts will result in a favorable purchase offer,
6 and that the Debtor's financial reorganization is therefore imminent.

7 10. The Debtor is admittedly behind with filing its Monthly Operating Reports
8 ("MORs"). I have been focusing all efforts on selling the Debtor's real properties –
9 meeting with and otherwise corresponding with prospective buyers and interested parties
10 has taken priority – and as a result, the preparation of the MORs has been impacted and
11 timely submission delayed.

12 11. I am working with the Debtor's MOR preparer and I am hopeful that the
13 delinquent reports will be filed by the time of the Status Conference.

14 I declare under penalty of perjury pursuant to the laws of the United States of
15 America that the foregoing is true and correct.

16 Executed this June ___, 2021 at _____, California.
17
18
19

20 By: SEE NEXT PAGE

21 **Leroy Coddling**
22 *Declarant*
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1 *Automatic Stay* [Docket No. 11] are set for the same date and time as the Status
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13 delinquent reports will be filed by the time of the Status Conference.

14 I declare under penalty of perjury pursuant to the laws of the United States of
15 America that the foregoing is true and correct.

16 Executed this June 7, 2021 at Paso Robles, California.

17
18
19
20 By: _____


21 **Leroy Coddling**
22 *Declarant*
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DECLARATION OF JEFF AZUSE

I, JEFF AZUSE, declare as follows:

1. I am over the age of 18. I have personal knowledge of the facts set forth herein, and if called as a witness, I could and would testify competently with respect thereto.

Where facts are alleged upon information and belief, I believe them to be true.

2. I am Senior Vice President of Hilco Real Estate, LLC ("Hilco").

3. On March 24, 2021, this Court approved the *Application to Employ* [Docket No. 57] Hilco as real estate consultant and broker for Northern Holdings, LLC, the "Debtor" in the above-referenced Chapter 11 case [Docket No. 95].

4. Since that time, Hilco has engaged in widespread marketing of the Debtor's real properties located at 2380 Live Oak Road, Paso Robles, CA 93446, 1172 San Marcos Road, Paso Robles, CA 93446 and APN 027-145-022 (the "Texas Road Property"). As part of its marketing efforts, Hilco established a bid submission deadline of June 10, 2021.

5. Attached hereto as **Exhibit "A"** and incorporated herein as if set forth in full, is a true and correct copy of the comprehensive marketing status update that I prepared with the Hilco team assigned to the Debtor.

6. The marketing status update contains detail on all efforts made to market the Debtor's properties for sale and what those extensive efforts have produced.

7. In my experience, prospective bidders wait until the deadline to submit offers. As such, the marketing status update will be supplemented with all offers received and related information and details once the bid deadline passes.

I declare under penalty of perjury pursuant to the laws of the United States of America that the foregoing is true and correct.

Executed this June ___, 2021 at _____, California.

By: **SEE NEXT PAGE**

Jeff Azuse
Declarant

DECLARATION OF JEFF AZUSE

I, JEFF AZUSE, declare as follows:

1. I am over the age of 18. I have personal knowledge of the facts set forth herein, and if called as a witness, I could and would testify competently with respect thereto.

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2. I am Senior Vice President of Hilco Real Estate, LLC ("Hilco").

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I declare under penalty of perjury pursuant to the laws of the United States of America that the foregoing is true and correct.

Executed this June 7, 2021 at Chicago, ~~California~~, **Illinois**

By: 

Jeff Azuse
Declarant

EXHIBIT A

June 4, 2021

RE: Marketing Status Update – Northern Holding, LLC – Vineyard, Winery & Estate Paso Robles, CA

Mr. Coddling,

Below is an update on the current marketing process of the vineyard, winery & estate in Paso Robles, CA. Since starting the marketing campaign, we have performed the following extensive program, which included a mix of print and digital advertisements, internet web listings, e-blasts, public relations, and cold calling. Below is more detail on each of those marketing outlets:

The portfolio and bid deadline have been marketed in the following publications:

- Wall Street Journal
- Los Angeles Times
- San Francisco Chronicle
- The Chinese World Journal
- The Korea Times

Digital Advertising:

- SonomaMag.com – Website ad – for one month (100,000 Impressions)
- SFGate.com – Website Ad – For one month (150,000 impressions)
- The Somm Journal – E-Newsletter
- Modern Luxury – Dedicated E-blast

The properties have been listed on numerous websites, including:

- Hilco Real Estate: <https://marketing.hilcoglobal.com/hre-paso-robles-california-winery-2021/>
- The property specific landing page has received **5,466** views with an average view time of just over 3 minutes and 53 seconds
- Loopnet.com (Live Oak Road): [Loopnet Link to Live Oak Road Listing](#)
- Loopnet.com (San Marcos & Texas Rd.): [Loopnet Link to San Marcos & Texas Road Listing](#)
 - These landing pages have combined **8,018** total views and received **2,923** unique prospects since the start of marketing.
- Additional webpage listings:
 - Zillow.com has received 4,914 total views
 - Redfin.com has received 753 total views

We also e-blasted the properties to numerous parties via different proprietary contact lists and services we have/use. We sent out to the following lists:

- Hilco's Proprietary List: 20,000+ active investor contacts
- Property Campaign: 300,000+ active commercial real estate professionals
- Big Boy Blast: 136,500+ Opt-In commercial real estate professionals
- Property Blast: 90,000+ Opt-In commercial real estate professionals
- Property Send: 120,000+ Opt-In commercial real estate professionals
- CRE Push: 142,000+ Opt-In commercial real estate professionals
- Blast Agent: 93,000+ Opt-In commercial real estate professionals



A national public relations campaign was run for each property. The press releases were picked up by various publications such as, PR Newswire, Mark Brown's Newsletter and Wine Industry Insight.

The properties are being marketed through several paid social media channels that Hilco uses, including LinkedIn, Twitter and Facebook. The strength behind these ads is the breadth of Hilco's network personally promoting these posts to their networks, which spreads the message to a large national and international group of professionals.

The following is a breakdown of interest, as well as notes on some of the interested groups we are speaking with:

Total Response to Marketing Campaign

Direct Contacts (Call-in or E-mail): 117
Data Room Access Forms Executed: 50

Property Tours & Descriptions of Participants

Total Onsite Tours: 9

- Group 1: Toured the winery and the estate. They are a real estate firm with 30+ years of expertise in a variety of disciplines. This particular asset is of interest to expand their hospitality sector.
- Group 2: Toured the winery and the estate. This party is an individual investor and submitted a preemptive bid described below.
- Group 3: Toured the winery and is a well-heeled wine producer in Paso Robles with an active 2,500-acre ranch, has expressed interest in the past and remains extremely interested.
- Group 4: Toured the winery and estate. This group has been in the pork and meat product business out of California for four generations and is seeking to diversify their product offering and are looking at the wine industry to expand.
- Group 5: Toured the winery and is large wine producer in Napa Valley producing millions of cases of wine annually and are looking to expand their operation and see this as a great opportunity to do so.
- Group 6: Toured the winery and estate, this party represents another large wine producer from northern California that is also seeking to expand their operation to the central coast and see this as a great opportunity to do so.
- Group 7: Toured the winery and the estate. This party is a large wine producer with over 1,200-acres of vineyards throughout central and northern California.
- Group 8: Toured the winery and estate. This group is a real estate firm out of Chicago that sees value in Paso Robles and is interested in repositioning the property for future/further development.
- Group 9: Toured the estate and is a real estate firm out of California that has significant real estate holdings, sees value in the real estate and is interested in repositioning the property for future/further development.

Offers (pre-emptive): 1

- Sergey Vershinin - \$3,675,000 Total Purchase Price – 90-day due diligence contingent on bank financing. As we have an obligation to present all offers to our clients, we view this offer as a non-starter and have delivered that message to the buyer and let them know that at this price and terms they will not be considered in any way.

Conclusion:

Overall, the marketing campaign has worked well and we are extremely pleased with the response to date. We will continue to communicate with all interested parties, further their focus on the June 10th bid deadline. We will keep you apprised as things progress towards next Thursday's deadline.

Please let us know if there are any questions in the meantime. Thank you.

Jeff Azuse
Sr. Vice President
dir: 773.456.5032
JAzuse@hilcoglobal.com

Jonathan Cuticelli
Managing Director
dir: 203.561.8737
JCuticelli@hilcoglobal.com

Adam Zimmerman
Vice President
dir: 847.504.2461
AZimmerman@hilcoglobal.com

Attachments:

- Brochure
- Print & Digital Ad Examples



Vineyard, Winery & Estate in Paso Robles

The Perfect Blend of Business & Pleasure

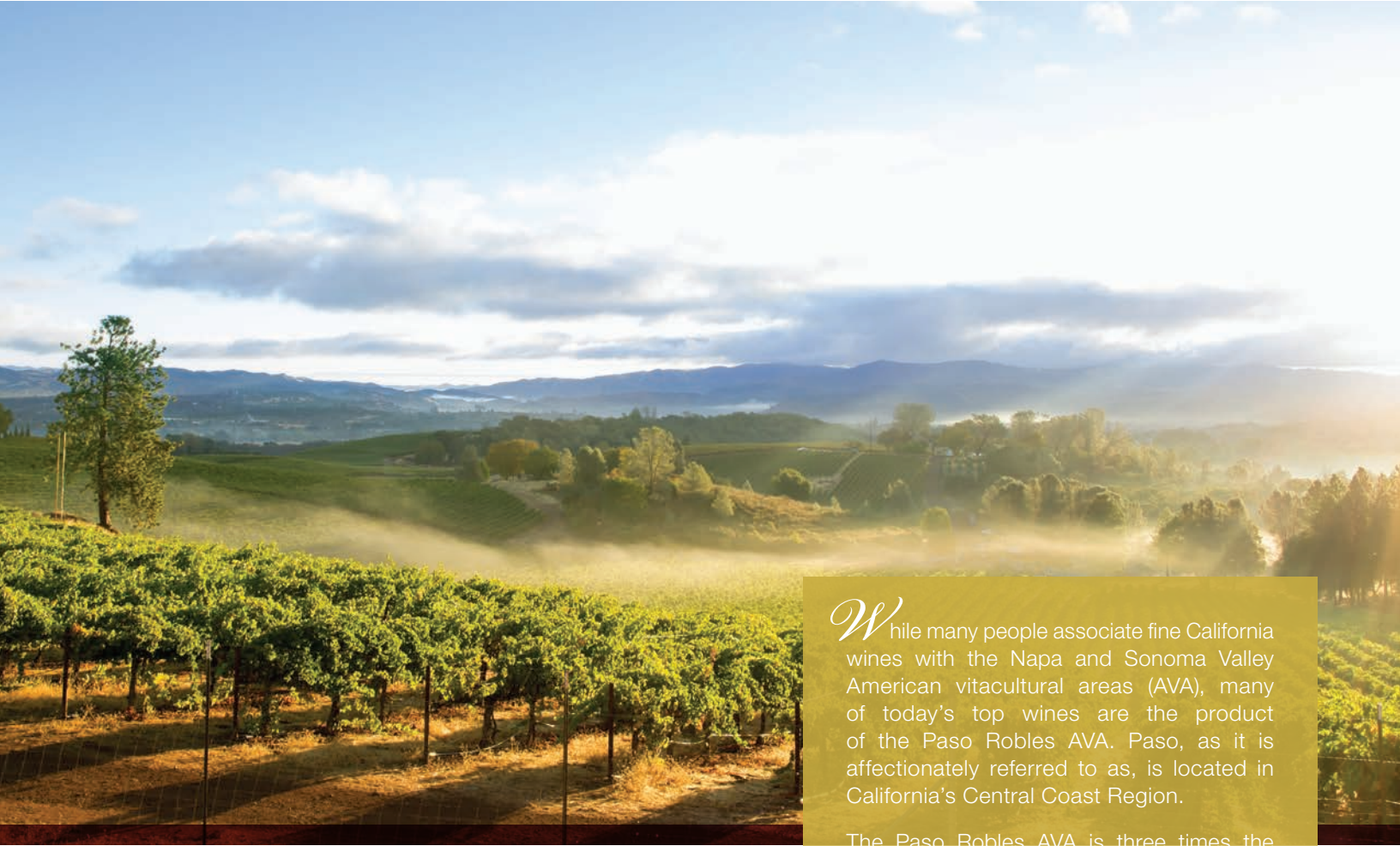


Two Magnificent Properties Available Together or Separately
in One of California's Premier Wine Regions



310± AC Vineyard with Turnkey Winery
&
7,500± SF Hilltop Estate on 160± AC

Paso Robles American Viticultural Area

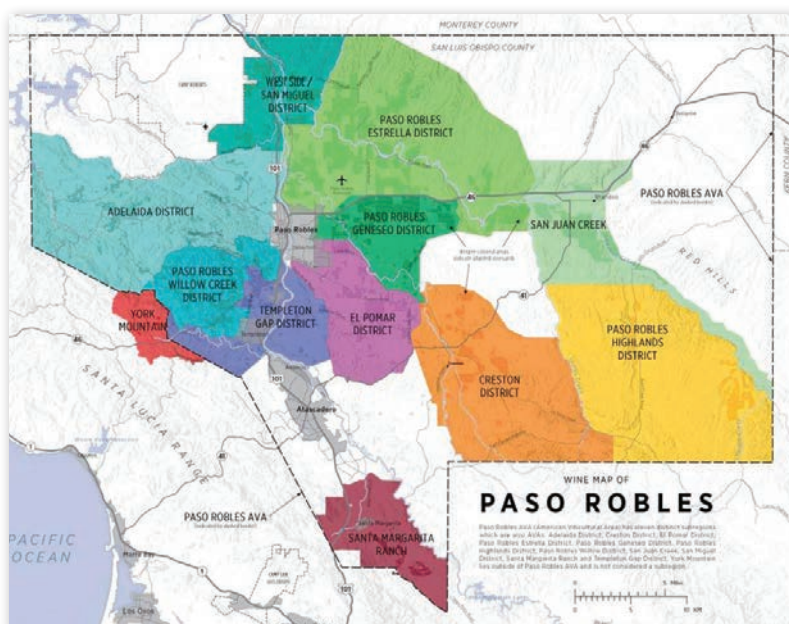


While many people associate fine California wines with the Napa and Sonoma Valley American vitacultural areas (AVA), many of today's top wines are the product of the Paso Robles AVA. Paso, as it is affectionately referred to as, is located in California's Central Coast Region.

The Paso Robles AVA is three times the size of the Napa Valley appellation, boasting over 200 wineries spread across more than 614,000 acres.

The California Central Coast region benefits from its proximity to major cities, and is almost equidistant from San Francisco and Los Angeles. Further, The Paso Robles AVA has not been affected by recent wildfires or the smoke hazards that have currently afflicted the Sonoma and Napa areas which have recently, unfortunately, experienced overwhelming damage.

Paso Robles is well positioned for future fire seasons and has a higher degree of land remaining unphased as it is located far from historical fire outbreaks. Due to its optimal location, Paso Robles is a strong investment alternative for Napa-Sonoma wine growers who have been plagued by frequent and devastating wildfires helping to mitigate future risks.



The Winery & Vineyard

310± AC Vineyard with Turnkey Winery & 45,000± SF Production Facility

This offering represents an outstanding opportunity to purchase a turnkey winery with significant production abilities together with a host of commercial-grade winemaking equipment – perfect for a savvy investor with vino on the mind or an established business looking to expand into a rapidly growing wine region.

The winery, consisting of assets occupied by the Rabbit Ridge Winery, is a turnkey production facility located less than one mile from U.S. Highway 101 in Paso Robles, CA. With up to 217 acres of fertile land, this is an exciting chance to acquire a valuable, state-of-the-art gravity flow winery production facility capable and authorized to produce 400,000 cases of wine annually. The facility comes complete with four wells installed, one recessed loading door with leveler, a crush pad, fermentation room, extensive climate-controlled barrel storage room/warehouse/bottling building featuring 22' clear ceiling heights (barrel room 34'8" & tank room 55') and additional office space.

A variety of value-add options with conditional use permits are available through this sale, including possible hospitality ventures such as unique Airbnb/bed and breakfast rentals, visitor picnic areas and special event spaces for corporate outings, private parties and weddings.



1172 SAN MARCOS ROAD
PASO ROBLES, CA





Details

STRUCTURE SIZE	45,262± SF
YEAR BUILT	2002
SITE SIZE	310± AC
PRODUCTION CAPABILITY	400,000 Cases / Year
EQUIPMENT	All Included in Sale
TAX ID#	026-104-001
TAXES (2020)	\$115,652



2830 LIVE OAK ROAD
PASO ROBLES, CA

The Hilltop Estate

160± AC Country Estate with Stately 7,500± SF Home Offering Commanding 360-Degree Views

This luxury residential estate sits atop a 160-acre winery less than one mile from U.S. Highway 101 with spectacular panoramic mountain views. The stunning home has five bedrooms plus office, four bathrooms and includes custom construction featuring an entertainer's kitchen with high-end, built-in appliances (Wolf & Sub-Zero) and breakfast nook that enjoys 200-degree views of the valley. The dining room and step-down living room with breathtaking views and wine cellar are ideal for entertaining, while the family room is designed for relaxing and suitable for a home theater. The outdoor space features seven installed and productive wells, large terraces overlooking beautifully landscaped grounds with irrigation system, inground zero-entry swimming pool, cabana with wood-burning fireplace and pizza oven, tennis court and high-tech bar/gazebo for hosting.

With approximately 114 fertile acres, 71.5 of which are currently growing fruit with the ability to increase, the property creates an encompassing winery experience from the comfort of your own Californian backyard.

Conditional use permits that incorporate options for hospitality ventures are available through this sale, and offer the potential for a unique Airbnb rental, or special event space for corporate outings, private parties or weddings.

This offering represents a unique opportunity to experience living in a countryside château right in the middle of sunny California, in the coveted Willow Creek District. Boasting some of the most exceptional views in Paso Robles, this property blends entertainment and nature effortlessly, set amid acres of fruitful vineyards, creating a truly special possibility for any investor or a creative home buyer looking to enhance their work/life balance.





Details

STRUCTURES SIZE

Main House: 7,532± SF
Guest House (2 BRs): 900± SF
Shop: 3,000± SF - completely enclosed with roll up doors & concrete floor, 15' ceilings (suitable for small production winery)

SITE SIZE

160± AC

PRODUCTIVE LAND

114± AC

TAX ID#

026-342-039

TAXES (2020)

\$28,614





This offering represents an exceptional opportunity for a variety of uses including the ability to combine the properties to create a high-volume winery with estate home, or the ability to purchase smaller parcels with endless possibilities, including the potential for hospitality by way of a conditional use permit.

Area Information

Paso Robles Wine Country is centrally located between San Francisco and Los Angeles along California's Central Coast. As California's fastest growing wine region and largest geographic appellation, the territory encompasses more than 40,000 vineyard acres and more than 200 wineries.

With a greater day-to-night temperature swing than any other appellation in California, distinct meso-climates, diverse soils and a long growing season, Paso Robles is a unique wine region blessed with optimal growing conditions for producing premium and ultra-premium wines. More than 60 wine grape varieties are grown in Paso Robles, ranging from Cabernet Sauvignon and Merlot to Syrah, Viognier and Roussanne, to Zinfandel, the area's heritage wine varietal.

Contact

JONATHAN CUTICELLI

 203.561.8737

 jcuticelli@hilcoglobal.com

ADAM ZIMMERMAN

 847.504.2461

 azimmerman@hilcoglobal.com

Sale Information

TERMS OF SALE This sale is being conducted subject to the Terms of Sale, available for download from the Hilco Real Estate (HRE) website at www.HilcoRealEstate.com.

BID DEADLINE Thursday, June 10 at 3:00 p.m. (PT)

OFFER Properties can be purchased together or individually.

ON-SITE INSPECTIONS Property tours will be at select dates and times **BY APPOINTMENT ONLY**. To schedule a visit, contact Adam Zimmerman at azimmerman@hilcoglobal.com or Jonathan Cuticelli at jcuticelli@hilcoglobal.com.

DATA ROOM A Virtual Data Room has been assembled and contains important due diligence documents on the property. To gain access to these documents, buyers will need to register at HRE's website. Once registered for an account, buyers can login to their account and access the "Documents" tab for further property and sale information.

BUYER'S PREMIUM All Buyers shall pay a Buyer's Premium equal to five percent (5%) of the high bid price. This amount shall be added to the high bid and the sum will be the total purchase price in the Contract.



In re Northern Holding, LLC | 8:20-bk-13014-MW. The information contained herein is subject to inspection and verification by all parties relying on it to formulate a bid. No liability for its inaccuracy, errors, or omissions, are assumed by the Sellers, their representatives or Broker. ALL SQUARE FOOTAGE, ACREAGE AND DIMENSIONS HEREIN ARE APPROXIMATE. Representative images used on page two. This offering is subject to prior sale and may be withdrawn, modified or canceled without notice at any time. This is not a solicitation nor offering to residents of any state where this offering may be prohibited. **5% Buyer's Premium.** © 2021 Hilco Global, LLC.

P2:WJ132000-0-B00600-1-----WE

B6 | Wednesday, May 12, 2021

THE WALL STREET JOURNAL.

THE PROPERTY REPORT

New Hotels Test Summer Tourist Market

Sector in New York bets on travel, ability to hire rebounding from the pandemic

By PETER GRANT

New hotels in New York City are starting to open with the summer travel season fast approaching, testing a market that has been recovering but still faces serious challenges from Covid-19. Data firm STR is projecting that 78 hotels with more than 15,000 rooms combined will open in 2021, the largest year for deliveries in recent memory. While many suffered construction delays during the pandemic and might hold back on their openings, dozens of others are still on track to open this year or early next year. Arlo Hotels plans to open an upscale hotel near the Hudson Yards development this spring, which with 489 rooms will be one of the largest lodging properties scheduled to open this year. Properties already opened this year include the 74-room Brooklyn Vibe Hotel and 53-room Baltic Hotel, both

in Brooklyn, and the 114-room ModernHaus SoHo in what used to be the James Hotel. "New York was, is and always will be in the forefront of developers' minds," said Jan Freitag, national director of hospitality analytics at CoStar Group Inc. Even in the best of times, launching a new hotel in the largest U.S. lodging market can be fraught. At the start of 2020, New York City's 158,000 hotel rooms oversupplied the market, and it was starting to pressure room rates. Hotel labor costs are also among the highest in the country. But those issues now look relatively minor after Covid-19's devastating effect on tourism and travel. Hotel room occupancy for New York was 53.2% for the week ended May 1, according to STR. That was up slightly compared with the previous week, but trails the national average of 57.1% and is well below the city's 89.8% rate for that week in 2019, STR said. Staff has been hard to recruit, in part because new hotels are competing with scores that closed during the pandemic and are now reopening.

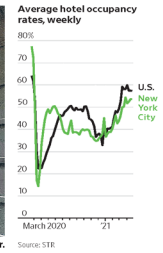


Arlo Hotels plans to open in New York with 489 rooms, one of the biggest new properties this year.

About 146 properties with 27,998 rooms have reopened, according to STR. Another 115 with 36,830 rooms are temporarily closed, while six have closed permanently. New York City has seen some improvement on the leisure travel side as the vaccine rollout continues. But corporate travel and group business remain subdued and could remain so for much of the year,

analysts say. Fewer than 37 million tourists are expected to visit the city this year, compared with a record 66.6 million in 2019, according to NYC & Co., the city's official tourism organization. That makes opening a hotel in this environment a challenge, and a property could fall well short of the revenue needed to pay for enormous ramp-up and operating costs.

The New York Hilton, one of the city's largest hotels with more than 1,900 rooms, for one has no immediate plans to reopen, a spokeswoman said. Opening too late runs the risk of many guests developing loyalty with competitors once the market springs back. "That is the magic balancing act," said Alex Ohebsahom, developer of the Fifth Avenue Hotel, a 153-room lux-



ury development that is holding off opening, perhaps until the fall. New employees need to be trained in Covid-19 protocols, such as how to handle guests reluctant to wear masks. The Mandarin Oriental at Central Park reopened in April. Its staff hands unmasked guests an envelope with a mask inside. "It's worked every time," said Susanne Hatje, general manager.

Biden Would End Tax Break for Apartment Investors

By WILL PARKER

The Biden administration's plan to limit a longstanding property-tax break could disrupt the business of investing in apartment buildings, discouraging both amateur and professional investors who helped fuel record multifamily sales. The tax treatment enables investors to defer capital-gains taxes if they invest profits from a real-estate sale into another property. It is used to

buy and sell most types of real estate, but it has been a primary source of capital for apartment-building investors. Multifamily sales enjoyed their biggest year ever in 2019, notching more than \$184 billion in sales, but trails the industry concern is that this will very much hamper transactions, and it will also then hamper reinvestment in improvements in local economies," Ms. Conklin said.

President Biden proposed limiting the profits that investors can defer from 1031 exchanges to \$500,000. U.S. investors save billions on their tax bills this way every year. The tax deferral was created a century ago to allow investors to swap properties without being taxed as if they had pocketed cash profits. But proponents of Mr. Biden's plan say there is little reason now for real estate's privileged status in the tax code.

"Why would you treat an investment in a building differently than an investment in a stock or bond?" said Chuck Marr, senior director of federal tax policy at the left-leaning think tank the Center on Budget and Policy Priorities. In addition to capping like-kind exchanges, Mr. Biden's plan would raise the tax on capital-gains tax rate to 43.4% from 23.8%.

The Biden proposal has yet to become part of a bill. But property investors already view it as the latest threat to their business after the pan-

demic undercut many of the highest real-estate categories. Widespread work-from-home policies have also reduced office demand. Now, commercial real-estate professionals say the proposed tax limit would cap large transactions and be a disincentive to investment. It could also reduce economic activity that is typically generated by the real-estate sector, such as employment in renovating properties, they say.

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BANKRUPTCY AUCTION | BID DEADLINE JUNE 10

In re Northern Holding, LLC (18-20-bk-13014-MW)

VINEYARD, WINERY & ESTATE IN ONE OF CALIFORNIA'S PREMIUM WINE REGIONS

310± AC Vineyard with Turnkey Winery & Equipment

7,500± SF Hilltop Estate with Vineyard on 160± AC

310± AC Vineyard & Winery with 45,000± SF Production Facility

1172 San Marcos Rd., Paso Robles, CA

- Turnkey winery capable of producing 400,000 cases of wine annually
- Significant commercial grade winemaking equipment included in sale
- Up to 217 fertile acres
- Located less than 1 mile from U.S. Hwy 101

160± AC Vineyard Estate with 7,500± SF Home & Stunning Views

2620 Live Oak Rd., Paso Robles, CA

- Stunning 5-BR, 4-BA home with an office in Willow Creek District
- High-end entertainer's kitchen, inground pool, tennis court & large terraces
- Up to 114 fertile acres
- 900± SF guest house & 3,000± SF shop

Conditional use permits that incorporate options for hospitality ventures for both properties are available through this sale.

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Jonathan Cuticelli • Adam Zimmerman

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Korean steakhouse Cote, whose flagship is in Manhattan, added Florida flavor for its new location.

Miami Offers Taste of Opportunity

By ADRIAN CAMPO-FLORES

MIAMI—New Yorkers who fled to Florida during the pandemic have relished the mild winter and lack of state income tax. But many still longed for their favorite city dining spots.

Now, more restaurateurs are bringing their New York businesses south. During the past year, dozens of upscale restaurants in Manhattan or Brooklyn have opened or announced plans to open outposts in South Florida's trendiest neighborhoods. The new eateries include the Italian red-sauce joint Carbone and Korean steakhouse Cote. Red Rooster Overtown, a Miami version of chef Marcus Samuelsson's Harlem restaurant, recently opened with high-end comfort food like yassa rib-eye steak.

"There was already an established culinary scene," said Lyle Stern, president of retail-leasing company Konter Stern Group. "What the pandemic did was accelerate it." New York-based finance Carl Icahn and companies such as Blackstone Group Inc. have either relocated to the Miami area or opened new offices here, while countless other hedge-fund and private-equity executives have sought at least temporary refuge in the area. The proliferation of beloved New York restaurants offers another reason to believe these ex-pats might stick around, even when the pandemic is under control.

The posh South Florida dining scene is similar to that in New York City, well-heeled and multigenerational, but with more tropical attire and electronic dance music. The rush of new restaurants has generated a surge in demand for commercial space, according to David Edelstein, principal at real-estate investor Tricap.

He said his company gets about two to three calls a week from restaurants or brokers interested in opening a location in the region. Next year, Pastis, a French bistro that started in Manhattan's

Restaurant owners follow New Yorkers who left during the pandemic.

Meatpacking District, is taking space at one of the company's properties in Miami's Wynwood district. Not only do these Florida outposts start with a ready-made clientele, they are finding other advantages operating in the Sunshine State. The warmer temperatures and fewer pandemic restrictions allowed restaurants to continue serving, often with extensive outdoor seating, at times when New York City restaurants were under lockdown or at reduced capacity. Business has been brisk.

The waiting list at Carbone, which opened in January and features a large patio with lush greenery, can stretch to 3,000 people for one night, said Jeff Zalaznick, managing partner at Major Food Group, the restaurant's operator. It can take months to get a table. More than 100 employees at Major Food Group, mostly from New York, have relocated to Miami. Mr. Zalaznick said that by the end of 2022, the company expects to have up to 20 restaurants in the Miami area. That figure would put South Florida on par with the total for its New York City home base.

While some Florida restaurant satellites are content to mimic their New York hub, others are trying to inject a dash of Miami flavor. Cote's operators opened in February with classic Wagyu beef, as in Manhattan. But they added ceviche, a tequila-heavy cocktail list and a pink-lit entryway with subwoofers. They turned the music up. "We made it swankier, sexier, much vibier," owner Simon Kim said.

Can the good times last? What if most New Yorkers eventually go home? A big test comes in the summer low season, said restaurateur Stephen Starr, who has opened several restaurants in South Florida and launched Pastis with Keith McNally. He thinks locals can sustain the market. "If you give people what they want, they are going to come," Mr. Starr said.

Los Angeles Times

Publication Date: 05/08/2021

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Insertion Number: 4 x 5
Size: B&W
Color Type: B&W
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Advertiser: Real Estate Tab/J012/SFVN
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In re Northern Holding, LLC | 8:20-bk-13014-MW

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- Turnkey winery capable of producing 400,000 cases of wine annually
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- 160± AC Vineyard Estate with
7,500± SF Home & Stunning Views**
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- Stunning 5-BR, 4-BA home with an office in Willow Creek District
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「血鑽石」惡名昭彰 Pandora在洛縣有經銷店 售價有望降低

編譯/綜合報導

國際珠寶品牌Pandora宣布，不再採用天然採探的鑽石，改用人工製造以製造手飾。因為雖然鑽石本身光彩奪目，但背後採探與交易過程往往充滿爭議，KHOU電視台報導，因此這家全球最大的珠寶配飾商才做出此決定，而且未來鑽石的價格有可能不再那麼昂貴。

Pandora於1982年成立在丹麥哥本哈根的國際珠寶公司，在國際設有工廠，對全球100多個國家銷售，共有7000多個銷售地點，在洛杉磯縣亦有分銷店。

但Pandora採用人造鑽石是不太實際？是的，鑽石原本是地球千萬年地層變動所帶來的壓力與熱力而產生，現在由科學家實驗室中以人工方式重現並加速，因此人造鑽並非「水鑽」(chimestone)，而是真正寶貴的鑽石，但因為是人工製造，所以成本也

比天然開採低很多，以後再想鑽光鑽透，就不必擔心荷包大失血了。

全球多數鑽石來自非洲，但當地的開採作業卻充斥著勞力剝削，甚至有超過70個國家使用童工開採。另外，「血鑽石」又往往成為內戰的加碼，助長官員貪污與殘暴獨裁政權。

同時，雖然部分國家對鑽石開採做出種種限制，但多數國家卻放任業者，因而導致環境嚴重毀損，汙染與沙漠化層出不窮，原本依靠土地為生的農民往往因此流離失所。



Pandora宣布改採人造鑽石，(Pandora公司網站)

FASCA橙縣分會 聲援台灣參與WHA

【橙縣訊】2021年世界衛生大會(WHA)將於5月24日至6月1日舉行視訊會議，FASCA海外青年文化志工協會橙縣分會日前在橙縣華僑文教服務中心，舉辦「Taiwan Rock音樂會」，傳遞聲援台灣參與WHA的心聲。

這場雅集中心現場與臉書直播的雙軌音樂會，現場來賓包括橙縣中心主任莊麗麗、僑務委員暨FASCA橙縣分會諮詢導師張麗雅、約巴林連市長黃瑞雅、助理導師右若辰及高郁翔、青年文化志工及家長，上線參加者達200人，青年文化志工潘家明是貫穿全場的主持人。

莊麗麗致詞表示，FASCA橙縣分會去年5月成立，立即積極籌劃支持台灣加入WHA聲援活動，並拍攝聲援短片上傳YouTube，今年也有九位青年文化志工參加加拿大給世界衛生組織(WHO)的一句話「徵集影片」活動。

黃瑞雅以身為台裔美人為榮，今年初擔任市長，馬上邀集加州各市市長及副市長、各州議會眾議院議長及副議長等大使，透過線上會議分享台灣成功防疫經驗。



FASCA橙縣分會聲援台灣參與世界衛生大會(WHA)活動，(FASCA橙縣分會提供)

FASCA橙縣分會5月1日在橙縣中心，舉辦「Taiwan Rock音樂會」，橙縣中心主任莊麗麗(一排左二)、僑務委員暨諮詢導師張麗雅(一排右四)、約巴林連市長黃瑞雅(一排右五)與青年文化志工一起開聲援台灣30、GO、GO！(橙縣中心提供)

她讚揚台灣有效運用科技防疫，以及政府與市民的緊密合作，將總結主民選官員及國會代表支持台灣參與世衛。

當天以播放「Taiwan Model」台灣成功防疫模式影片拉開序幕。助理導師右若辰代表全體正副議長及僑務委員WHA英文聲明，FASCA橙縣分會青年文化志工以才藝傳達聲援台灣參與WHA心聲，公開朗誦書報雜誌閱讀自己創作的詩詞「Taiwan for WHA」及演奏電吉；副會長蔡沛宸除鋼琴獨奏「All of Me」，還與青年文化志工蔡宗祐的小提琴進行合奏；會長林邦誠演唱「改變自己」。

評語和頒獎活動，去年和今年因為疫情，從傳統的鑽石吧社區中心大會堂頒獎儀式，改為在鑽石吧中心室內舉行。

洛杉磯縣從6日開始進入黃色級別，各行業進一步開放，室內人流逐漸增加，防疫工作也面臨更多挑戰而各種現場活動的長輩們，都對鑽石吧中心重新恢復充滿期待，長青會理事會也正全力以赴準備各種工作，配合查登，希望長輩們能夠在安全的情況下儘快復舊。

長青會表彰模範母親 洛縣迎社區重啓



長青會表彰模範母親活動，(長青會提供)

【洛縣訊】鑽石吧市長李國利、趙亦凡、林素卿、林彩雲及賴麗君等五位女士上榜(左圖，鑽石吧長青會提供)。

長青會本屆舉行常務理事會，為迎接即將到來的社區開放準備，將總結主民選官員及國會代表支持台灣參與世衛。

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南加州音樂學會 母親節線上音樂會

【洛杉磯訊】為慶祝母親節，南加州音樂學會舉行母親節音樂會，由副會長黃其嘉、理事長唐麗文、秘書長馮盈等策劃，在線上隆重推出，一個小時的節目，以歌頌與贊美為基調，活動連結<https://www.youtube.com/watch?v=QqPqavGPOk>，歡迎上線欣賞。

音樂會以大合唱《駿馬馳騁》(顏文雄作曲指揮)開場。花腔女高音黃其嘉的《那就是我》，表達對地方母親的思念和對牧場的懷念。獲得中國文化節大獎的唐麗文的獨唱獨奏《黃河》，氣勢磅礴。

台語歌星馮盈以台語金曲《針線情》，表達對母親的相思之情。81歲高齡的宋沛珊獻上笛子獨奏《夢中時刻》，以豐收的喜意獻給母親。由國家一級演奏員何任高胡胡演奏的民樂小合奏《戲彩紅蓮里長》，表達母親的愛如彩紅萬里。最後一曲是台灣民謠合唱《望春風》，意境深遠，回味無窮！

同志驕傲月遊行 因疫連兩年取消

【洛杉磯訊】雖然全美疫情趨緩，但人們對新冠疫情仍持續謹慎，美國歷史最悠久、規模最大的LGBTQ慶典活動之一，原定的同志驕傲月遊行，將連續第二年取消。

今年雖然街頭遊行無法舉行，但還有一系列線上活動，包括線上直播、電視節目、慈善籌款活動等。2022年6月遊行會回歸，現在已開始籌備中。

商務與娛樂的完美結合

破產拍賣(競標截止日期6月10日)
位於Northern Holding, LLC (8:20-bk-13014-MW)

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310±英畝葡萄園和釀酒廠

有45,000±平方英尺生產面積
1172 San Marcos Rd, Paso Robles, CA

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- 多達217畝的肥沃土地
- 距美國101號高速公路不到1英里

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2830 Live Oak Rd, Paso Robles, CA

- 美好的3臥室，4浴室住宅，帶辦公室，位於Willow Creek District
- 配備高檔的款待廚房，入地游泳池，網球場和火爐
- 多達114畝的肥沃土地
- 包括900±平方英尺客房房和3,000±平方英尺工作房

通過此次銷售可獲得有條件使用許可，其中包括兩處地產的酒店業選擇。

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Design/Build Opportunity with LACCD

For future bidding opportunities please register with the District's Online Vendor Portal which can be accessed by visiting the website www.build-laccd.org then clicking the PlanetBids link.

NOTICE IS HEREBY GIVEN that the Los Angeles Community College District ("District") invites Design Build Entities to submit Statements of Qualification (SOQ) for the following procurement:

Request for Qualifications (RFQ) from Design Build Entities for Los Angeles Pierce College - Academic East building with an estimated Construction Budget of \$45,000,000 - \$50,000,000.

Scope: Design and construction of the new Academic Complex 1, Phase 1 as defined by the Programming and Project Criteria (PPC) documents, inclusive of the District Standards and Guidelines. The new Academic Complex 1, Phase 1 will provide space for services to support educational, cultural, social, recreational, and leadership programs to enhance the academic experience at the Los Angeles Valley College campus. The project will provide space for the following curricula: Business, Computer Science, Information Systems, Math, Psychology, Sociology, Ethnic Studies, Psychology, and Emergency Services. The building is planned to be approximately 80,000 total gross square feet. All site work and site utilities required to integrate the new Academic Complex 1, Phase 1 into the campus are also included as defined by the PPC documents.

How the Procurement Process for this Project will take place:

This procurement process will take place in two steps: Step 1 is the instant Request for Qualifications process ("RFQ"); to be followed by Step 2, a Request for Proposal process to pre-qualified firms ("RFP"). Upon receipt and evaluation of the Statements of Qualifications ("SOQ's") submitted in response to this RFQ, the SOQ's will be scored, evaluated and ranked with the District selecting three pre-qualified Applicant firms, designated as "Finalists", to receive the RFP. The Finalists' proposals (including cost component) submitted in response to the RFP will then be scored, evaluated, and a successful Design Build Entity ("DBE") will be identified for award of a Design Build Contract using a "Best Value" (qualitative) method of selection.

All Statement of Qualifications (SOQ) must be uploaded to the Online Vendor Portal per instructions contained in the RFQ. The District's Online Vendor Portal can be accessed by visiting the website www.build-laccd.org then clicking the PlanetBids link.

Details regarding the Mandatory (for GCs) Pre-SOQ Meeting can be found on the PlanetBids information tab.

All questions shall be directed through the Online Vendor Portal.

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What's New In Wine Country



18 Favorite Restaurants in Sebastopol

The food scene in this West County town is thriving. Here are some of our go-to spots.



Acme Burger and Falafel Hut Coming to Santa Rosa



**BANKRUPTCY AUCTION
BID DEADLINE JUNE 10**






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310 AC Vineyard & Turnkey Winery
with Equipment
&
7,500 SF Luxury Hilltop Estate &
160 AC Vineyard

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PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

17609 Ventura Blvd., Suite 314, Encino, CA 91316.

A true and correct copy of the foregoing document entitled (*specify*): STATUS REPORT; DECLARATIONS OF LEROY CODDING AND JEFF AZUSE IN SUPPORT THEREOF will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) 6/7/2021, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL: On (*date*) 6/7/2021, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) 6/7/2021, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

6/7/2021

Date

Ja'Nita Fisher

Printed Name

/s/ Ja'Nita Fisher

Signature

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF) [CONTINUED]:

- Nancy S Goldenberg nancy.goldenberg@usdoj.gov
- Michael J Gomez mgomez@frandzel.com, dmoore@frandzel.com
- Roksana D. Moradi-Brovia roksana@rhmfir.com,
matt@rhmfir.com;janita@rhmfir.com;susie@rhmfir.com;max@rhmfir.com;priscilla@rhmfir
m.com;pardis@rhmfir.com;russ@rhmfir.com;rebeca@rhmfir.com;david@rhmfir.com;sloan
@rhmfir.com
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